

# **PURCHASE OF NATIONAL GUARD SERVICE**

A.C.A. § 24-7-610

---

## **RULES** (Act 1296 of 2001)

1. One year of purchased service credit shall be available for every five (5) years of Arkansas National Guard service. The cost to purchase Arkansas National Guard service is the current employee/employer rate of the greater of the first full year's annual salary the member received for Arkansas service immediately preceding the purchase or the average of the member's three highest salaries.
2. Military service credit purchased shall be limited to five (5) years.
3. Salaries for purchased Arkansas National Guard service are not recorded. In computing final average salary, only Arkansas salaries shall be used in the determination of the three (3) highest years.
4. Purchased Arkansas National Guard service shall be credited to the year in which it was rendered and cannot be purchased if prior to 1937-38.
5. Certification of Arkansas National Guard service must be submitted to ATRS in a manner approved by the System.
6. Total military service credited in the System cannot exceed five (5) years.
7. The member is not receiving, nor is eligible to receive, federal military service retirement pay (other than disability) based upon 19 or more years of active duty.
8. All purchased Arkansas National Guard service shall be counted as contributory service.
9. The Arkansas National Guard service shall not become credited service under this System until:
  - A. The member payments have been paid in full; and
  - B. The member has established five (5) or more years of actual service exclusive of Arkansas National Guard service. Should a member cease to be an active member before the Arkansas National Guard service has been established as System-credited service, the member payments

contributed shall be refundable, together with interest thereon. However, due to IRS regulations, purchase account payments made through employer pick-up are subject to the restrictions as stated in Rule No. 8-6 (Cancellation of Purchase Service Accounts).

10. ATRS will accept participant rollover contributions and/or direct rollovers of distributions for the purchase of service credit under certain circumstances. See Rule No. 8-4 (Rollover Acceptance and Distribution).
11. Repayments of refunds or the purchase of service may be made by employer pick-up (tax-deferred deductions). See Rule No. 8-5 (Purchase Payment Rules).
12. All rules pertaining to the minimum payments and payment methods are contained in Rule No. 8-5 (Purchase Payment Rules).

**Amended:** February 3, 2004  
June 15, 2004  
April 26, 2007